## **ABSTRACT**

An underlying layer ALY of GaN is formed on a sapphire substrate SSB; a transfer layer TLY of GaN with a bump and dip shaped surface is formed on the underlying layer ALY; a light absorption layer BLY is formed on the bump and dip shaped surface of the transfer layer TLY; and a grown layer 4 of a planarization layer CLY and a structured light-emitting layer DLY having at least an active layer are formed on the light absorption layer BLY. A support substrate 2 is provided on the grown layer 4. The backside of the sapphire substrate SSB is irradiated with light of the second harmonic of YAG laser (wavelength 532 nm) to decompose the light absorption layer BLY and delaminate the sapphire substrate SSB, thereby allowing the planarization layer CLY of a bump and dip shaped surface to be exposed as a light extraction face.